

Senate File 2344

S-5108

Amend Senate File 2344 as follows:

1. Page 4, after line 26 by inserting:

<Sec. \_\_\_\_\_. Section 422.11Y, subsection 9, Code 2014, is amended to read as follows:

9. This section is repealed on January 1, 2018 2020.

Sec. \_\_\_\_\_. Section 422.33, subsection 11D, paragraph c, Code 2014, is amended to read as follows:

c. This subsection is repealed on January 1, 2018 2020.

Sec. \_\_\_\_\_. 2011 Iowa Acts, chapter 113, section 37, is amended to read as follows:

SEC. 37. TAX CREDIT AVAILABILITY. For a retail dealer who may claim an E-15 plus gasoline promotion tax credit under section 422.11Y or 422.33, subsection 11D, as enacted in this Act and amended in subsequent Acts, in calendar year 2017 2019, and whose tax year ends prior to December 31, 2017 2019, the retail dealer may continue to claim the tax credit in the retail dealer's following tax year. In that case, the tax credit shall be calculated in the same manner as provided in section 422.11Y or 422.33, subsection 11D, as enacted in this Act and amended in subsequent Acts, for the remaining period beginning on the first day of the retail dealer's new tax year until December 31, 2017 2019. For that remaining period, the tax credit shall be calculated in the same manner as a retail dealer whose tax year began on the previous January 1 and who is calculating the tax credit on December 31, 2017 2019.>

2. Page 4, after line 33 by inserting:

<DIVISION \_\_\_\_\_

E-85 GASOLINE PROMOTION TAX CREDIT

Sec. \_\_\_\_\_. Section 422.110, subsection 8, Code 2014, is amended to read as follows:

8. This section is repealed on January 1, 2018 2020.

Sec. \_\_\_\_\_. Section 422.33, subsection 11B, paragraph c, Code 2014, is amended to read as follows:

c. This subsection is repealed on January 1, 2018 2020.

Sec. \_\_\_\_\_. 2006 Iowa Acts, chapter 1142, section 49, subsection 3, as amended in 2011 Iowa Acts, chapter 113, section 20, is amended to read as follows:

3. For a retail dealer who may claim an E-85 gasoline promotion tax credit under section 422.110 or 422.33, subsection 11B, as enacted in this Act and amended in subsequent Acts, in calendar year 2017 2019 and whose tax year ends prior to December 31, 2017 2019, the retail dealer may continue to claim the tax

1 credit in the retail dealer's following tax year. In  
2 that case, the tax credit shall be calculated in the  
3 same manner as provided in section 422.110 or 422.33,  
4 subsection 11B, as enacted in this Act and amended in  
5 subsequent Acts, for the remaining period beginning on  
6 the first day of the retail dealer's new tax year until  
7 December 31, ~~2017~~ 2019. For that remaining period, the  
8 tax credit shall be calculated in the same manner as  
9 a retail dealer whose tax year began on the previous  
10 January 1 and who is calculating the tax credit on  
11 December 31, ~~2017~~ 2019.

#### 12 DIVISION

#### 13 BIODIESEL BLENDED FUEL TAX CREDIT

14 Sec. \_\_\_\_\_. Section 422.11P, subsection 8, Code 2014,  
15 is amended to read as follows:

16 8. This section is repealed January 1, ~~2018~~ 2020.

17 Sec. \_\_\_\_\_. Section 422.33, subsection 11C, paragraph  
18 c, Code 2014, is amended to read as follows:

19 c. This subsection is repealed on January 1, ~~2018~~  
20 2020.

21 Sec. \_\_\_\_\_. 2011 Iowa Acts, chapter 113, section 31,  
22 is amended to read as follows:

23 SEC. 31. TAX CREDIT AVAILABILITY. For a retail  
24 dealer who may claim a biodiesel blended fuel promotion  
25 tax credit under section 422.11P or 422.33, subsection  
26 11C, as amended in this Act and amended in subsequent  
27 Acts, in calendar year ~~2017~~ 2019, and whose tax year  
28 ends prior to December 31, ~~2017~~ 2019, the retail  
29 dealer may continue to claim the tax credit in the  
30 retail dealer's following tax year. In that case, the  
31 tax credit shall be calculated in the same manner as  
32 provided in section 422.11P or 422.33, subsection 11C,  
33 as amended in this Act and amended in subsequent Acts,  
34 for the remaining period beginning on the first day of  
35 the retail dealer's new tax year until December 31,  
36 ~~2017~~ 2019. For that remaining period, the tax credit  
37 shall be calculated in the same manner as a retail  
38 dealer whose tax year began on the previous January 1  
39 and who is calculating the tax credit on December 31,  
40 ~~2017~~ 2019.>

41 3. Title page, line 4, after <provisions for> by  
42 inserting <renewable fuel tax credits and>

43 4. By renumbering as necessary.

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JAKE CHAPMAN